## U. S. TREASURY DEPARTMENT Internal Revenue Service Washington 25, D. C.

July 20, 1955

Alcohol and Tobacco Tax Division Industry Circular No. 55-18

## Distribution and Use of Miscellaneous New Forms

Manufacturers of tobacco, cigars, and cigarettes:

1. The purpose of this industry circular is to advise you that new forms, as listed below, are being prepared and will be distributed to Assistant Regional Commissioners, Alcohol and Tobacco Tax, for use as indicated in this circular:

Form Number	<u>Title</u>
2130 2131	Inventory - Manufacturer of Tobacco Inventory - Manufacturer of Cigars and Cigarettes
2134 2136	Monthly Report - Manufacturer of Tobacco Monthly Report - Manufacturer of Cigars and Cigarettes
2145	Notice of Release of Imported Tobacco Products or Cigarette Papers and Tubes
2146	Notice of Release of Imported Tobacco Materials

- 2. Form 2130, Inventory Manufacturer of Tobacco, supersedes Form 70-A. The new form is for immediate and general use wherever an inventory is required under the provisions of regulations in Title 26 (1954), Code of Federal Regulations, Part 275, which became effective on July 19, 1955.
- 3. Form 2131, Inventory Manufacturer of Cigars and Cigarettes, supersedes Form 70-B. The new form is for immediate and general use wherever an inventory is required under the provisions of regulations in Title 26 (1954), Code of Federal Regulations, Part 270, which became effective on June 25, 1955.
- 4. Form 2134, Monthly Report Manufacturer of Tobacco, supersedes Form 62, Monthly Return of Manufacturer of Tobacco and Snuff. The new form is for use, under the provisions of section 275.133 of the new regulations, Part 275, to report operations and transactions occurring on and after August 1, 1955.

- 5. Form 2136, Monthly Report Manufacturer of Cigars and Cigarettes, supersedes Form 72-Part 1, Monthly Return of Manufacturer of Large Cigars, and Form 72-Part 2, Monthly Return of Manufacturer of Small Cigars, Large and Small Cigarettes. The new form is for use, under the provisions of section 270.143 of the new regulations, Part 270, to report operations and transactions occurring on and after August 1, 1955.
- 6. Form 2145, Notice of Release of Imported Tobacco Products or Cigarette Papers and Tubes, is for immediate use by manufacturers of tobacco, cigars, and cigarettes, to effect the release of imported tobacco products from customs custody, without the payment of internal revenue tax, under the provisions of sections 270.166 and 275.155 of the regulations, Parts 270 and 275, respectively.
- 7. Form 2146, Notice of Release of Imported Tobacco Materials, is for immediate use, by manufacturers of tobacco, cigars, and cigarettes, in connection with the importation of tobacco materials under the provisions of sections 270.166 and 275.155 of the regulations.

8. Inquiries in regard to this industry circular should refer to the number thereof and should be directed to the appropriate Assistant Regional Commissioner, Alcohol and Tobacco Tax.

Director, Alcohol and Tobacco Tax Division

IRS-11739